

# ACCOUNTING INFORMATION SYSTEMS (AIS) PROGRAM

**Program Description:** This program examines the information flow through accounting systems including documentation, the recording process and financial reporting, and the technology that impact the information. The course delves into the audit of information systems, investigation of financial information, and examination of the design of accounting information systems. The use of internal controls in the accounting system, determination of accounting system needs, software acquisition and implementation, and risk assessments are emphasized. Case studies are used to analyze and evaluate accounting systems.

Program Level Outcomes:

Upon successfully completing this program, the student will be able to:

1. Analyze, document and audit an accounting system to evaluate the achievement of accounting system objectives
2. Design and apply internal controls for a business organization to achieve control objectives
3. Examine financial statements to understand the inputs, processes, and outputs of financial transactions
4. Apply current tools and techniques to support eCommerce operations
5. Prepare reports describing the accounting system used by an existing business including its strengths and weaknesses
6. Identify information technology tools and techniques to utilize in an accounting system
7. Identify current trends in eCommerce, and computer crime, privacy, security, and ethics
8. Plan, design, implement, and document the entire accounting system for a company
9. Plan and audit information systems to achieve control objectives
10. Use advanced techniques to audit and analyze data to evaluate financial transactions
11. Plan, identify, collect, and maintain digital artifacts to preserve their reliability for admission as evidence
12. Utilize tools and techniques to investigate financial transactions and recommend fraud prevention and detection techniques

**CREDIT HOURS PER COURSE:** 3-4

**PROGRAM DURATION:** 12-24 months

**DELIVERY MODE:** Online and on-ground

**DEGREE LEVEL:** Bachelor's or Master's level (may be modified for Certificate and Associate levels)

**PROFICIENCY LEVEL AFTER COMPLETION:** Advanced

**COURSES:**

- 1: Fundamentals of Accounting Information Systems
- 2: Financial Statement Analysis
3. Fundamentals of Accounting System Programming
- 4: Database Modeling for Accounting Systems
- 5: Computer Hardware and Architecture for Accounting Systems
- 6: Accounting Applications
- 7: Information Systems Audit
- 8: Data Audit and Analysis
- 9: Computer Forensics
- 10: Fundamentals of eCommerce
- 11: Financial Investigations Techniques
- 12: Forensic Accounting

AIS Lab Workshops for courses: Microsoft Dynamics, Microsoft Excel for Accountants, Microsoft Access for Accountants, and Audit Command Language (ACL)